

*Budget Narrative*

*Fiscal Year 2022*

**Town of Forest Heights**

**July 1, 2021 – June 30, 2022**

## NARRATIVE STATEMENTS

### REVENUES

#### GENERAL REVENUES

##### LINE ITEM

#### 4000 - TAXES

- 6000.00 INCOME TAXES - Town portion of income taxes collected by the State. The subject is income tax revenue, derived from annualized Cash Receipts received as of April 2019 and projected as of June 2020.
- 6001.00 TOWN REAL ESTATE TAXES - NONCOMMERCIAL - Funds reimbursed to the Town for residents' real estate taxes paid to the State/County based on the state assessed value of the Town Real Estate at the adopted FY 2020 Real Property Tax Rate.
- 6100.00 TOWN REAL ESTATE TAXES – COMMERCIAL - Funds reimbursed to the Town for commercial real estate taxes paid to the State/County based on the state assessed value of the Town Real Estate at the adopted FY 2020 Real Property Tax Rate.
- 6123.00 TOWN REAL ESTATE TAXES – RENTED RESIDENTIAL - Funds reimbursed to the Town for rented residential real estate taxes paid to the State/County based on the state assessed value of the Town Real Estate at the adopted FY 2020 Real Property Tax Rate.
- 6003.00 UTILITY TAXES - Funds paid by public utilities (PEPCO, Washington Gas, Level 3 Communications, Verizon, etc.) operating in the Town based on the property assessment of the utility company at the adopted FY 2020 rate per \$100 of assessed valuation.
- 6005.00 TANGIBLE PERSONAL PROEPRTY TAXES (Business Taxes) - Funds paid by businesses operating in the Town based on the personal property assessment of the business at the adopted FY 2020 rate per \$100 of assessed valuation.
- 6007.00 INTEREST/PENALTY - REAL ESTATE TAXES - Liens, late payments and penalties assessed against residents and businesses for late payment of real estate taxes.
- 6009.00 TOWN TRASH SERVICES – Flat fee assessed at FY 2020 rate per household. Funds paid to the Town by residents of Forest Heights for disposal of trash and bulk item pickup.

#### 4010 – LICENSES AND PERMITS

- 6017.00 RENTAL PERMITS – Fee collected from owner of rental properties located within town limits on a bi-annual basis.
- 6027.00 BUILDING PERMITS - Fee collected for construction or modifications of buildings or structures within the town.
- 6076.00 BUSINESS LICENSES - Assessed on all commercial properties annually.
- 6117.00 VACANCY PERMITS - Fee assessed on vacant property annually.
- 6113.00 UTILTIY PERMITS - Fees collected from Pepco and Washington Gas for the allowance of Utility work to be performed within the town.

6115.00      UTILITY FEES - Fees paid by utility company which are assessed by drop per residential address.

#### **4020 – FEDERAL, STATE AND COUNTY SHARED REVENUE**

6008.00      GOCCP STATE POLICE GRANT – Funds paid to the Town quarterly from Maryland State Police.

6023.00      HIGHWAY USER REVENUE (State Highway Administration) - Funds allocated to the Town based on vehicle count by the State for maintenance of streets and infrastructure.

6030.00      MD BOND BILL – MUNICIPAL BUILDING – Funds awarded for the renovation of the Municipal Building.

6103.00      M-NCPPC PROJECT OPEN SPACE GRANT – Funds awarded for the development of parks and community projects within the Town.

6124.00      MD LOCAL IMPACT GRANT – Funds awarded for local use by Maryland legislative law.

6125.00      MD BOND BILL – INFRASTRUCTURE – Funds awarded for the construction of infrastructure.

#### **REVENUE FOR TOWN SERVICES**

##### **4030 – SPECIAL TRASH PICK-UP**

6010.00      DISPOSAL OF TIRES – Fees collected from Town residents for disposal of tires picked up by the Public Works Department.

6022.00      REBATE WASTE DISPOSAL – Recycle refund from Prince George's County.

6024.00      DISPOSAL OF METAL ITEMS – Fees collected from Town residents for disposal of metal items picked up by the Public Works Department.

##### **4040 - PUBLIC SERVICES CABLE TV**

6073.00      COMCAST FRANCHISE FEE - Fees paid to the Town from Comcast.

6074.00      VERIZON FRANCHISE FEE – Fees paid to the Town from Verizon.

6075.00      VERIZON (PUBLIC EDUCATION GRANT) PEG - Fees paid to the Town from Verizon for educational purposes.

##### **4050 – FINES AND FORFEITURES**

6015.00      PARKING FINES, VEHICLE RELEASE & ACCIDENT RELEASE - Revenue collected by the Town for parking violations, the release of impounded vehicles and the issuance of accident reports.

6037.00      SPEED CAMERA FUND – Revenue received from the Speed Camera Program.

6094.00      SPEED CAMERA FUND - COLLECTIONS – Speed Camera Program revenue received as a result of the collection agency efforts.

6077.00      CIVIL CITATIONS – Revenue collected from fines levied due to municipal code violations: grass, trash/yard waste, licenses/permits, property, other.

#### **4060 – INTEREST INCOME REVENUE**

6018.00      **INVESTMENT INTEREST INCOME** - Interest earned on checking and savings accounts.

#### **4070 – RENTAL INCOME REVENUE**

6019.00      **MUNICIPAL BUILDING RENTAL** - Fees collected for the rental of the Community Room.

#### **4080 – OTHER REVENUE**

6021.00      **MISCELLANEOUS** – Funds received from sources that are not allocated to a specified budget line item.

6038.00      **DONATIONS (RESTRICTED)** – Donations received designated by the donor for a specific use

6038.10      **DONATIONS (UNRESTRICTED)** – Donations received that are not designated for a specific use.

6040.00      **NEWSLETTER ADVERTISING** – Funds received for the placement of ads in the Newsletter.

6105.00      **UTILITY LINE SERVICE PROGRAM REBATE** – Rebate from UPS for residents serviced.

6070.00      **SOLAR ENERGY** - Funds received from the sale of solar panel generated energy.

6114.00      **BID DOCUMENTS** - Funds received for the reproduction of bid documents.

6116.00      **SENIOR PROGRAMS** – Fees paid by non-residents to participate in senior activities sponsored by the Town such as the Luncheon.

6120.00      **SENIOR EXERCISE PROGRAM** – Fees paid by non-residents to participate in the Senior Exercise Program.

#### **4090 – SALE OF LAND AND EQUIPMENT**

6028.00      **SALE OF FIXED ASSETS** – Funds received from the sale of Town Assets and proceeds from settlement claims on damaged assets.

6090.00      **CONTRIBUTED ASSETS & EQUIPMENT** – The value of Town donated equipment and streets/infrastructure replaced by Utility companies.

6086.00      **LOSS ON SCRAPPED ASSETS** – Loss on disposed assets.

#### **5010 – OTHER FINANCING**

6111.00      **LOAN FOR STREET IMPROVEMENTS** – Funds borrowed for roadway improvements.

#### **5000 – TRANSFER**

6099.00	<u><b>TRANSFERS FROM FUND BALANCE</b></u> (R) - Funds transferred from the Unassigned Fund Balance.
6085.00	<u><b>UNASSIGNED FUND BALANCE</b></u> – Undesignated prior surplus funds.

## *ELECTED OFFICIALS*

## EXPENDITURES

### **9000 – TOWN ELECTED OFFICIALS**

#### **9001 - Town Council**

- 7000.00 **SALARIES** – This line item represents funds allocated for the stipends for Town Council members paid monthly.
- 7001.00 **SERVICE EXPENSES** - This line item represents funds allocated for the conducting of Town Council duties and for special constituent projects.
- 7370.00 **COMMUNICATION EXPENSES** - This line item represents funds allocated for equipment, cell phones and IT service.
- 7002.00 **DUES, MEETINGS/CONVENTIONS** - This line item represents funds allocated for the Council members for payment of dues and/or to attend conferences and meetings, plus per diem, travel, mileage reimbursement, and lodging related to conferences in excess of 50 miles. (approximately \$1,770 each Council member)
- 7228.00 **FICA** – This line item represents funds allocated to cover the cost of the Council's Social Security taxes.
- 7229.00 **WORKERS COMP** – Funds allocated for the payment of insurance to cover the Council in case of on-the- job injuries.

#### **9002 - Mayor**

- 7004.00 **SALARY**- Line item represents funds allocated for the stipend paid to the Mayor paid monthly.
- 7006.00 **SERVICE EXPENSE (MAYOR)** – This line represents funds allocated for the reimbursement of expense incurred in conducting of Town duties and special constituent projects.
- 7371.00 **COMMUNICATION EXPENSES** - This line item represents funds allocated for equipment, cell phones and IT service.
- 7007.00 **DUES, MEETINGS/CONVENTIONS** – This line item represents funds allocated for the Mayor for payment of dues and/or to attend conferences and meeting, plus per diem, travel, mileage reimbursement, and lodging related to conferences in excess of 50 miles.
- 7005.00 **EMPLOYEE APPRECIATION** - This line item represents funds allocated for the appreciation of Town employees.
- 7197.00 **EVENT/MEETING HOSPITALITY**-This line item represents funds allocated for the expenses incurred in the conducting of Town duties, and for the Mayor to host meetings and community events.
- 7230.00 **FICA – MAYOR** – This line item represents funds allocated to cover the cost of the Mayor's Social Security taxes.
- 7231.00 **WORKERS COMP – MAYOR** - Funds allocated for the payment of insurance to cover the Mayor in case of on-the- job injuries.
- 7008.00 **ELECTION EXPENSE** - This line item represents funds allocated for carrying out Town elections, such as stipends for election board members, voting machines, postage for mailings and PG County Board of Elections staff support.

## *ADMINISTRATION*

## **9005 – ADMINISTRATION EXPENSES**

### **ADMINISTRATIVE SALARIES**

These line items represent funds allocated for the salaries of the following members of the Administrative Department:

7009.00	Town Clerk
7013.00	Town Administrator
7016.00	Town Treasurer
7275.00	Staff Accountant – Part-time
7267.00	Administrative Assistant
7268.00	Overtime – Administrative Assistant

### **9006 - Town Clerk**

7011.00	<b><u>TRAINING</u></b> -This line item represents funds allocated to allow the Town Clerk to attend Certified Municipal Clerk training or similar professional development programs.
7012.00	<b><u>SERVICE EXPENSES</u></b> - This line item represents funds allocated for the reimbursement of expenses incurred in the conduct of Town duties.
7014.00	<b><u>DUES, MEETINGS/CONVENTIONS</u></b> -This line item represents funds allocated for the Town Clerk for dues and to attend conferences and other meetings, plus per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
7003.00	<b><u>CODIFICATION OF CHARTER/TOWN ORDINANCE</u></b> - This line item represents funds for the upkeep of the Charter and Code.

### **9007 - Town Administrator**

7225.00	<b><u>SERVICE EXPENSES</u></b> - This line item represents funds allocated for the reimbursement of expenses incurred in the conduct of Town duties.
7226.00	<b><u>DUES, MEETINGS/CONVENTIONS</u></b> - This line item represents funds allocated for the Town Administrator for employee meeting, dues and to attend conferences and other meetings, plus per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.

### **9008 – Finance**

7018.00	<b><u>SERVICE EXPENSES</u></b> - This line item represents funds allocated to the Treasurer for the reimbursement of expenses incurred in the conduct of Town duties.
7019.00	<b><u>INSURANCE FIDELITY</u></b> -This line item represents funds allocated for the premium for bonding of the Town Treasurer.
7020.00	<b><u>TRAINING</u></b> -This line item represents funds allocated to allow the Treasurer to obtain financial training or attend professional development programs.
7021.00	<b><u>DUES, MEETINGS/CONVENTIONS</u></b> -This line item represents funds allocated for the Treasurer for dues and to attend conferences and other meetings, plus per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
7022.00	<b><u>DATA AUTO SYSTEM UPKEEP –TREASURER</u></b> - This line item represents funds allocated for the purchase of software, the printing of checks and services for the Treasurer's office to comply with GASB.

7023.00      **AUDIT** - This line item represents funds allocated for the cost of the Town's annual financial audit.

#### **9009 – ADMINISTRATION**

7127.00      **FICA** - This line item represents funds allocated to cover the cost of Administration employees' Social Security taxes.

7128.00      **HEALTH INSURANCE** - This line item represents funds allocated to cover the cost of medical coverage for fulltime Administration employees.

7129.00      **RETIREMENT** - This line item represents funds allocated for the retirement plan contribution for fulltime Administration employees.

7130.00      **WORKER'S COMP INSURANCE** - Funds allocated for the payment of insurance to cover administration employees in case of on-the- job injuries.

7131.00      **LIFE/DISABILITY INSURANCE** – This line item represents funds for the payment of life/disability insurance for fulltime Administration employees.

7132.00      **VEHICLE REPAIR** – This line item represents funds for Admin vehicle repair.

7133.00      **FUEL** – This line item represents funds allocated for fuel.

7224.00      **TRAINING – ADMINISTRATIVE ASSISTANT** -This line item represents funds allocated to allow the Admin Assistant to attend training or similar professional development programs.

#### **9010 – NON-DEPARTMENTAL EXPENSES**

7025.00      **LEGAL SERVICES** - This line item represents funds for the payment of legal services.

7227.00      **NEWSLETTER EXPENSE** - This line item represents funds allocated for the issuance of the newsletter which is delivered to each resident in Forest Heights.

7029.00      **GENERAL LIABILITY INSURANCE** – This line item represents funds for the payment of all liability insurance except the Treasurer's bond.

7233.00      **SALARY – WEBMASTER** – This line represents funds allocated for the update and maintenance of the Town website.

7035.00      **PUBLICATIONS/SUBSCRIPTIONS** - This line item represents funds allocated for newspapers, magazines, periodicals, and books purchased for the Town for elected officials and staff use.

7036.00      **LEGAL NOTICES** - This line item represents funds allocated for newspaper announcements of Town contract opportunities and other formal notices.

7038.00      **COPIER – ADMINISTRATION** - This line item represents funds allocated for the copier lease, printing cost and supplies.

7039.00      **POSTAGE – ADMINISTRATION** - This line item represents funds allocated for the cost of postage for the administrative offices.

7040.00      **WEB PAGE SERVICE** - This line item represents funds allocated for the annual cost for CivicPlus to host internet access, development and maintenance of the Town web site and additional software applications.

7041.00      **OFFICE SUPPLIES – ADMINISTRATION** - This line item represents funds allocated for the purchase of office equipment, supplies, software, stationary, kitchen supplies and the employee vending machine.

7042.00      **SERVICE/CONTRACTS** - This line item represents funds allocated for contracts for rentals, warranties, and maintenance and repair services.

7044.00      **UTILITIES – MUNICIPAL BUILDING** - This line item represents funds allocated for gas, water and electric services for the Municipal Building.

7045.00 **TELEPHONE – ADMINISTRATION** - This line item represents funds allocated for telephone and support in the Municipal Building.

7047.00 **ADP PAYROLL SERVICE EXPENSE** - This line item represents funds allocated for payroll processing.

7048.00 **ASSOCIATION DUES** - This line item represents funds allocated for association dues/memberships.

7050.00 **BANK SERVICE CHARGES** - This line item represents funds allocated for credit card processing fees.

7193.00 **CELLULAR PHONES** - This line item represents funds allocated for Administration Department cell phone, hot spots and ipad purchase and usage.

7198.00 **OFFICE EQUIPMENT** - This line item represents funds allocated for purchase of Administration Department office equipment and furniture.

7353.00 **I-NET EXPENSE/DUES** - This line item represents funds allocated for the participation in the county I-Net Program.

7264.00 **SPECIAL CONTRACT SERVICES** - This line item represents funds for the payment of Lobbyist services, contracted professional services and Circuit Rider Program related expenses.

7265.00 **MARKETING** – This line item represents funds for the development of promotional/communication materials for the Town, the MML Booth sponsorship and Social Media support.

7257.00 **COMMUNITY EVENTS** – This line item represents funds allocated for expenses associated with the Shred Events and Spring/Fall Clean-ups.

**PUBLIC SAFETY DEPARTMENT**

## 9015 –PUBLIC SAFETY

### PUBLIC SAFETY SALARIES

These line items represent funds allocated for the salaries of the following Police Department members:

7200.00	Police Chief
7055.00	Police Clerk
7054.00	Police Lieutenant
7060.00	Police Officer
7262.00	Police Corporal
7269.00	Police Officer
7057.00	Police Officer
7061.00	Police Corporal
7269.00	Police Officer
7270.00	Police Officer
7056.00	Code Enforcement Officer (CEO)
7220.00	Code Enforcement Officer (CEO)
7065.00	Police Overtime
7165.00	Code Enforcement Overtime

7167.00	<b><u>WORKERS COMPENSATION</u></b> - Funds allocated for the payment of insurance to cover Public Safety employees in case of on-the- job injuries.
7168.00	<b><u>HEALTH INSURANCE</u></b> - This line item represents funds allocated to cover the cost of medical coverage for fulltime Public Safety employees.
7169.00	<b><u>LIFE/DISABILITY INSURANCE</u></b> - This line item represents funds for the payment of life/disability insurance for fulltime Public Safety employees.
7170.00	<b><u>RETIREMENT</u></b> - This line item represents funds allocated for the retirement plan contribution for fulltime Public Safety employees.
7171.00	<b><u>FICA</u></b> - This line item represents funds allocated to cover the cost of Police Department employees' Social Security taxes.
7066.00	<b><u>UNIFORMS</u></b> - This line item represents funds allocated for the purchase of Police uniforms and a semi-annual cleaning allowance, and the purchase of Code Enforcement uniforms.
7068.00	<b><u>GASOLINE EXPENSE</u></b> - This line item represents funds allocated to cover gas for Police Department vehicles purchased through the County Gasboy system.
7069.00	<b><u>VEHICLE/EQUIPMENT REPAIR</u></b> - This line item represents funds allocated for all major auto maintenance and repairs, tag registrations and renewals, tire repairs and for all repairs not covered under warranty including the purchase of tires.
7070.00	<b><u>OFFICE SUPPLIES</u></b> - This line item represents funds allocated for the purchase of office equipment, supplies, software, stationary, postage and miscellaneous equipment.
7372.00	<b><u>SUPPLIES - CEO</u></b> - This line item represents funds allocated for the purchase of uniforms, equipment, Gov Q&A software, postage and miscellaneous supplies.
7073.00	<b><u>COMMUNICATION EQUIPMENT (Wireless)</u></b> - This line item represents funds allocated for cell phone purchase/ usage, GPS and vehicle diagnostic unit.

- 7074.00 **LAW ENFORCEMENT EQUIPMENT – CAPITAL EXP** - This line item represents funds allocated for the purchase of Police Department equipment, ie body armor, tasers, ballistic shields/plates, body cameras, other, which qualify as capital expenditures.
- 7373.00 **LAW ENFORCEMENT SUPPLIES** - This line item represents funds allocated for the purchase of Police Department supplies and equipment which do not qualify as capital expenditures.
- 7075.00 **TRAINING/DUES/MEETINGS/CONVENTIONS - PD-** This line item represents funds allocated for all Maryland Police and Correctional Training Commission mandatory in-service training and Annual Firearms Training, association dues, conference expenses, and meetings to include per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
- 7374.00 **TRAINING/DUES/MEETINGS/CONVENTIONS - CEO** This line item represents funds allocated for training, association dues, conference expenses, and meetings to include per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
- 7076.00 **MISCELLANEOUS SUPPLIES-** This line item represents funds allocated for photo equipment for police evidence, repairs to equipment, and film for equipment, traffic cones, first aid supplies, and fire extinguishers. Also includes miscellaneous expenses such as update of the Police Department General Code and employee staff meetings.
- 7077.00 **MOBILE DATA COMPUTERS** - This line item represents funds allocated for the annual CapWin software installation cost and the wireless connection cards for the Police Department in-car computers.
- 7175.00 **SURVEILLANCE CAMERAS** - This line item represents funds allocated for the purchase, installation, electrical maintenance and licenses of the surveillance cameras.
- 7084.00 **TELEPHONE** - This line item represents funds allocated for telephone/email usage and support in the Municipal Building.
- 7375.00 **DEBT SERVICE – POLICE EQUIPMENT** – This line item represents funds allocated to the repayment of debt on equipment purchased.
- 7201.00 **DEBT SERVICE – NEW POLICE VEHICLE** – This line item represents funds allocated to the repayment of debt on new vehicle purchases.
- 7176.00 **ATTORNEY FEE** - This line item represents funds allocated for legal services provided concerning police and code related issues.
- 7203.00 **COMMUNICATION EQUIPMENT** This line item represents funds allocated for maintenance of police radios and for CAD's/MDT which are in-car computers used for criminal and vehicle tag checks.
- 7204.00 **WEAPONS (FIREARMS & AMMUNITION)** - This line item represents funds allocated for the purchase of ammunition and weapons.
- 7205.00 **RECRUITMENT EXPENSE – POLICE** - This line item represents funds allocated for psychological and polygraph testing for police officer candidates.
- 7206.00 **SUBSTANCE AND PHYSICAL TESTING** - This line item represents funds allocated for physical evaluations and substance testing of Police/Code Enforcement officers and candidates.
- 7376.00 **CANINE EXPENSE** – This line item represents funds allocated to fund the canine program including purchase of the dog, vet fees, and equipment.

7207.00

**NEIGHBORHOOD WATCH PROGRAM** - This line item represents funds allocated for the sponsoring of National Night Out, neighborhood watch programs and public relations outreach thru social media, photos, flyers and videos.

## *PUBLIC WORKS*

## 9020 PUBLIC WORKS DEPARTMENT

### PUBLIC WORKS SALARIES

These line items represent funds allocated for the salaries of the following members of the Public Works Department:

7235.00	Director
7276.00	Lead
7086.00	Custodian
7085.00	Crewman
7088.00	Crewman
7087.00	Crewman – Part-time
7277.00	Crewman – Part-time Seasonal
7090.00	Overtime

7098.00	<u>UNIFORM</u> - This line item represents funds allocated for the purchase of uniforms.
7101.00	<u>COMMUNICATION EQUIPMENT</u> - This line item represents funds allocated for Public Works Department cell phone purchase/usage, and GPS and vehicle diagnostic unit.
7102.00	<u>HEALTH INSURANCE</u> - This line item represents funds allocated to cover the cost of medical coverage for fulltime Public Works employees.
7103.00	<u>FICA</u> - This line item represents funds allocated to cover the cost of Public Works employees' Social Security taxes.
7282.00	<u>UNEMPLOYMENT COMPENSATION</u> – This line item represents funds for the payment of unemployment to former Public Works employees.
7104.00	<u>RETIREMENT</u> - This line item represents funds allocated for the retirement plan contribution for fulltime Public Works employees.
7105.00	<u>WORKERS COMPENSATION</u> - Funds allocated for the payment of insurance to cover Public Works employees in case of on-the- job injuries.
7106.00	<u>LIFE/DISABILITY INSURANCE</u> - This line item represents funds for the payment of life/disability insurance for fulltime Public Works employees.
7260.00	<u>SUBSTANCE AND PHYSICAL TESTING</u> - This line item represents funds allocated for physical evaluations and substance testing of public works employees and candidates.
7242.00	<u>TRAINING, DUES, MEETINGS, CONVENTIONS</u> - This line item represents funds allocated for skills improvement, association dues, conferences and meeting for Public Works employees plus per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
7160.00	<u>SUPPLIES AND MISCELLANEOUS EXPENSE</u> This line item represents funds for office supplies, the purchase of office furniture/equipment and repairs, software and employee staff meetings.

## **9022 – PUBLIC WORKS BUILDING MAINTENANCE**

- 7093.00     **SUPPLIES/MISCELLANEOUS** - This line item represents funds allocated to cover the cost of general supplies.
- 7096.00     **JANITORIAL SUPPLIES** - This line item represents funds allocated for janitorial and cleaning supplies. 7097.00     **SMALL EQUIPMENT/ PW BUILDING MAINTENANCE/REPLACEMENT** - This line item represents funds allocated for the purchase of equipment and parts to maintain the servicing of the Town and buildings.
- 7095.00     **EXTERMINATION** – This line item represents funds allocated for extermination services for the Municipal Building, Modoc Building, Grounds and the Mosquito Control Program.

## **9023 – PUBLIC WORKS FLEET MAINTANCE**

- 7092.00     **VEHICLE MAINTENANCE** - This line item represents funds allocated to reflect maintenance and routine/minor repair of Public Works vehicles, GPS and diagnostic unit, as well as unanticipated repairs of a substantial nature.
- 7094.00     **GASOLINE EXPENSE** - This line item represents funds allocated for the gas usage by Public Works vehicles, and Gas boy charges for use of County supplies.
- 7320.00     **LARGE EQUIPMENT – CAPITAL EXPENSE** - This line item represents funds allocated to purchase mobile equipment which can be capitalized.

## **9024 – PUBLIC WORKS - PUBLIC AREA MAINTENANCE**

- 7089.00     **SMALL SUPPLIES/EQUIPMENT** - This line item represents funds for water, equipment and supplies for the upkeep of rain gardens, green roof, parks, public areas, purchase of mulch and maintenance costs of specialized equipment other than automobiles and trucks, such as lawnmowers, equipment trailers, weed-eaters, and blowers.
- 7263.00     **PUBLIC AREA MAINTENANCE** – This line represents funds allocated for the maintenance of Town trees and grass areas by a contractor.

## **9025 – PUBLIC WORKS – STREET MAINTENANCE**

- 7099.00     **STREET SIGNS AND PAINT** - This line item represents funds allocated to replace street signs and the purchase of paint to refresh crosswalks, speed humps and designated curbs.
- 7377.00     **LARGE EQUIPMENT – CAPITAL EXPENSE** - This line item represents funds allocated to purchase street maintenance equipment which can be capitalized.
- 7243.00     **STREET MAINTENANCE** - This line item represents funds allocated for the minor repair of streets, curbs, Speed humps and patching.
- 8008.00     **SNOW REMOVAL/TREE REMOVAL** - This line item represents funds allocated for the expense of a contractor to perform snow removal and the cost to provide lodging/meals for Town personnel deemed essential during emergency events. In addition, funds are allocated to provide contracted tree removal services when trees are diagnosed as dead, badly diseased, obstructing traffic, or endangering neighboring residents.

## **SPEED CAMERA**

### **Forest Heights Speed Monitoring Program**

**9055 – SPEED CAMERA EXPENSES** – These line items represent funds allocated for cost directly associated with the implementation, oversight and monitoring of Program Revenue and Expense as allowable by Maryland State Law:

**Salary and Benefit-related Accounts**

7301.00	Salary Ombudsman
7401.00	Salary – Administrative Clerk
7402.00	Salary – Lieutenant
7403.00	Salary – Corporal
7404.00	Salary – Officer
7405.00	Salary – Officer
7420.00	Salary – Officer
7421.00	Salary – Officer
7423.00	Salary - Officer
7302.00	Overtime
7305.00	FICA
7399.00	Retirement
7398.00	Worker's Compensation
7406.00	Life Insurance
7407.00	Health Insurance

**Operating Accounts**

7408.00	Uniforms
7409.00	Gasoline
7410.00	Vehicle Repair
7411.00	Office Supplies
7412.00	Communication Equipment
7413.00	Law Enforcement Equipment
7414.00	Training/Dues/Meetings/Conventions
7415.00	Supplies
7424.00	Copier
7416.00	Mobile Data
7417.00	Telephone
7418.00	Weapons and Ammunition
7419.00	Substance Abuse Training
7216.00	Attorney Fees
7210.00	Computer and Software
7214.00	Other

**9060 – REVENUE DUE TO STATE** – This line item represents funds allocated for payment of revenue due to the State of Maryland in accordance with the Maryland Speed Camera Program.

7311.00	<b>STATE REVENUE</b>
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**9065 – ALLOWED EXPENDITURES** – These line items represent funds allocated for expenses which are allowed to be included when associated with the Speed Camera Program:

7310.00	<b>TRAVEL AND MEETING –</b>
7309.00	<b>PROGRAMS FOR SAFETY</b>
7307.00	<b>COPYING AND PRINTING</b>
7308.00	<b>OFFICE SUPPLIES/EQUIPMENT</b>
7212.00	<b>SURVEILLANCE CAMERAS</b>
7208.00	<b>IT/SOFTWARE</b>

**OTHER**  
**MUNICIPAL EXPENSES**  
**AND**  
**RESTRICTED FUNDING**

## **9075 - STREET HIGHWAY ADMIN EXPENSES**

8000.00      **STREET REPAIR PROJECT** - This line item represents funds allocated for major replacement and repair of streets and curbs.

## **9030 – TRASH SERVICES**

8001.00      **GOODE TRASH CONTRACT** - This line item represents funds allocated for trash and bulk collection service for residents and municipal buildings.

8002.00      **REFUSE DISPOSAL FEES** - This line item represents funds allocated to pay for the disposal of tires and the environmental impact fee assessed for trash disposal.

8102.00      **MUNICIPAL DUMPSTER** - This line item represents funds allocated for dumpsters and the subsidy of the community cleaning events.

## **9040 – CAPITAL IMPROVEMENTS**

8012.00      **SUSTAINABLE DESIGN SERVICE – CONSULTING ENGINEER** - This line item represents funds allocated for professional engineering services and special project management.

8016.00      **STORM DRAIN REPAIR/RECONSTRUCTION** - This line item represents funds allocated for repair/construction of storm drains.

8042.00      **DEBT SERVICE – STREET IMPROVEMENTS** - This line item represents funds allocated to the repayment of debt on the loan for street improvements.

## **9045 – MUNICIPAL BUILDING EXPENSE**

7194.00      **NETWORK SYSTEM /PHONES** - This line item represents funds allocated for IT support, maintenance and upgrade of the network system and phone service.

7046.00      **COMMUNITY ROOM UPGRADE/MAINTENANCE** – This line item represents funds allocated for the upkeep of the Community Room.

7256.00      **COMMUNITY ROOM RENTAL SERVICES** – This line item represents funds allocated for services provided for the Community Room rentals i.e. open/close of building and police security.

7223.00      **MUNICIPAL BUILDING REPAIR AND MAINTENANCE** - This line item represents funds allocated for repair and maintenance of the municipal building and surrounding areas to include parking lots, retaining wall and garages.

8038.00      **MODOC BUILDING** - This line item represents funds allocated for construction of the Public Safety Building.

## **9035 – STREET LIGHTING EXPENSE**

8006.00      **STREET LIGHTING** - This line item represents funds allocated for the electric cost of town streetlights.

**9050 – SPECIAL PROGRAMS EXPENSE**

- 8044.00      **SENIORS EXERCISE PROGRAM** - This line item represents funds allocated for the salary-related cost of the Seniors Exercise Instructor, equipment and expenses for participant activities.
- 8030.00      **YOUTH PROGRAM** - This line item represents funds allocated for youth activities and events.
- 7350.00      **HEALTHY HEIGHTS PROGRAM** - This line item represents funds allocated for the salary-related cost of the Healthy Heights Program Manager and expenses for program activities.
- 8045.00      **COMMUNITY GARDEN** - This line item represents funds allocated for further development and the maintenance of the Town community garden.
- 8046.00      **COMMUNITY GATHERING SPACE** - This line item represents funds allocated for further development and the maintenance of the Town community gathering space.

**9070 – RESTRICTED FUNDING** – These line items represent funds allocated for cost directly associated with projects funded by grants and the Rainy Day Fund contribution:

- 7259.00      **M-NCPPC PROJECT OPEN SPACE GRANT – COMMUNITY  
GATHERING SPACE**
- 8999.00      **CONTRIBUTIONS TO RAINY DAY FUND**

**9099 – FUND BALANCE**

- 9999.00      **UNASSIGNED FUND BALANCE** - Undesignated prior surplus funds.

Town of Forest Heights  
Fiscal Year 2022  
Budget Worksheet

	Jul '18 - Jun '19	Jul '19 - Jun '20	YTD Jul '20 - Apr '21	Adjusted Budget FY 2021	Proposed FY 2022 Budget	Notes
<b>Revenue</b>						
4000 - Taxes						
6000 - Income Tax	248,376.48	265,644.86	191,497.11	180,700.00	240,000.00	
6001 - Real Taxes - Noncommercial	1,008,394.11	936,468.30	964,032.93	796,800.00	953,441.00	
6100 - Real Taxes - Commercial	50,721.30	50,378.93	47,840.89	43,300.00	51,333.00	
6123 - Real Taxes - Rented Residential	0.00	114,816.60	114,219.92	93,300.00	94,691.00	
6003 - Utility Taxes	59,217.60	56,822.40	56,982.40	56,000.00	57,000.00	
6005 - Tangible Personal Property Tax	15,040.45	22,188.12	30,330.70	18,000.00	30,000.00	
6007 - Interest/Penalty - Real Taxes	6,861.18	9,665.58	3,837.73	6,000.00	6,000.00	
6009 - Town Services - Trash	165,728.64	164,149.00	140,951.25	187,935.00	187,935.00	
Total 4000 - Taxes	1,554,339.76	1,620,133.79	1,549,692.93	1,382,035.00	1,620,400.00	
4010 - Licenses and Permits						
6017 - Rental Permits	2,925.00	1,575.00	1,525.00	3,000.00	3,000.00	
6027 - Building Permits	5,446.72	5,409.91	1,975.43	5,000.00	5,000.00	
6076 - Business Licenses	3,528.97	3,346.00	1,441.40	2,000.00	3,000.00	
6117 - Vacancy Permits	1,000.00	1,575.00	3,075.00	2,000.00	3,500.00	
6113 - Utility Street Cut Permits	0.00	0.00	0.00	2,000.00	0.00	
6115 - Utility Fees	0.00	0.00	300.00	800.00	800.00	
Total 4010 - Licenses and Permits	12,900.69	11,905.91	8,316.83	14,800.00	15,300.00	
4020 - Fed, State and Co Shared Rev						
6008 - GOCCP State Police Aid	45,198.00	54,413.00	58,898.00	59,359.00	67,637.00	
6020 - GOCCP Grant - Other	0.00	0.00	6,749.82	13,500.00	0.00	
6023 - Highway User Revenue	21,231.71	97,575.77	43,636.20	81,530.00	101,013.00	
6121 - Highway Transportation Grant	62,767.95	0.00	0.00	0.00	0.00	
6030 - Parks and Planning Grant	10,000.00	0.00	0.00	0.00	0.00	
6031 - Bond Bill - Bldg Renovation	0.00	50,000.00	0.00	0.00	50,000.00	
6041 - Chesapeake Bay Trust Fund	1,250.00	0.00	0.00	0.00	0.00	
6102 - MD Smart Energy Grant	13,845.00	0.00	0.00	0.00	0.00	
6103 - M-NCPPC Project Open Space	0.00	5,587.50	0.00	13,950.00	26,000.00	
6104 - MD Parks & Playgrounds	0.00	22,000.00	0.00	22,000.00	0.00	
6109 - MD SHA - Safe Routes to School	0.00	183,892.07	16,557.93	211,000.00	0.00	
6118 - PG County - Local Impact Grant	70,000.00	0.00	0.00	0.00	0.00	
6122 - MD DHCD Circuit Rider Program	45,250.20	44,749.80	0.00	0.00	0.00	
6124 - MD Local Impact Grant	0.00	95,811.50	120,000.00	120,000.00	120,000.00	
6125 - MD Bond Bill - Infrastructure	0.00	0.00	111,496.13	125,000.00	125,000.00	
6126 - MD Dept of Planning Census Grant	0.00	27,792.20	31,207.80	35,000.00	0.00	
6127 - PG Co Cares Act Grant	0.00	22,303.22	134,240.78	136,355.00	0.00	
Total 4020 - Fed, State and Co Shared Rev	269,542.86	604,135.06	522,786.76	817,694.00	489,650.00	

Town of Forest Heights  
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Budget Worksheet

	Jul 18 - Jun 19	Jul 19 - Jun 20	Jul 20 - Apr 21	FY 2021	FY 2022 Budget	Notes
4030 - Special Trash Pick-up						
6022 - Rebates Waste Disposal	7,996.00	7,996.00	5,997.00	7,996.00	7,996.00	
6024 - Metal Pick Up	947.43	794.14	401.36	600.00	600.00	
Total 4030 - Special Trash Pick-up	8,943.43	8,790.14	6,398.36	8,596.00	8,596.00	
4040 - Cable TV						
6073 - Comcast Franchise Fee	15,684.15	15,437.35	11,751.05	16,000.00	16,000.00	
6074 - Verizon Franchise Fee	28,415.05	28,265.51	13,589.15	25,000.00	27,000.00	
6075 - Verizon Peg Grant	18,072.00	17,976.86	8,629.97	16,500.00	17,500.00	
Total 4040 - Cable TV	62,171.20	61,679.72	33,950.17	57,500.00	60,500.00	
4050 - Fines & Forfeitures						
6015 - Park Fine/Vehicle Rel/Acc Report	52,730.00	24,070.00	4,846.06	30,000.00	12,500.00	
6037 - Speed Camera Fund	844,824.90	731,892.20	1,597,513.65	1,392,460.00	1,800,000.00	
6094 - Speed Camera - Collections	399,123.06	351,092.27	299,917.98	300,000.00	400,000.00	
6077 - Civil Citations	12,822.05	16,331.58	2,277.33	9,000.00	5,000.00	
Total 4050 - Fines & Forfeitures	1,309,500.01	1,123,386.05	1,904,555.02	1,731,460.00	2,217,500.00	
4060 - Interest Income Revenue						
6018 - Investment Interest Income	31,377.16	24,127.89	3,983.05	6,000.00	5,000.00	
Total 4060 - Interest Income Revenue	31,377.16	24,127.89	3,983.05	6,000.00	5,000.00	
4070 - Rental Income						
6019 - Municipal Building Rental	10,395.00	4,065.00	0.00	3,000.00	3,000.00	
Total 4070 - Rental Income	10,395.00	4,065.00	0.00	3,000.00	3,000.00	
4080 - Other Revenues						
6021 - Miscellaneous	1,536.51	720.61	2,792.47	500.00	1,000.00	
6038.1 - Donations - Unrestricted	3,000.00	3,550.00	200.00	500.00	500.00	
6038 - Donations - Restricted	0.00	2,260.00	1,000.00	0.00	1,500.00	
6040 - Newsletter Advertising	165.00	0.00	0.00	150.00	150.00	
6105 - Utility Line Svc Program Rebate	1,986.34	1,693.58	2,025.56	1,750.00	1,900.00	
6070 - Solar Energy - Municipal Bldg	4,615.58	4,421.68	4,007.83	4,600.00	4,600.00	
6112 - LGIT Grants	5,000.00	1,636.00	0.00	0.00	0.00	
6114 - Bid Documents	75.00	0.00	0.00	150.00	0.00	
6120 - Senior Exercise Class	1,098.59	696.53	0.00	500.00	400.00	
Total 4080 - Other Revenues	17,477.02	14,978.40	10,025.86	8,150.00	10,050.00	
4090 - Sale of Land & Equipment						
6028 - Sales of fixed assets	0.00	19,562.50	0.00	2,000.00	2,000.00	
6086 - Loss on Scrapped Assets	-6,751.09	0.00	0.00	0.00	0.00	
6090 - Contributed Assets and Equip.	4,995.00	0.00	0.00	0.00	0.00	
Total 4090 - Sale of Land & Equipment	-1,756.09	19,562.50	0.00	2,000.00	2,000.00	
5010 - Other Financing						
6111 - Other Financing - Loan	0.00	146,386.75	0.00	853,613.25	311,190.19	
Total 5010 - Other Financing	0.00	146,386.75	0.00	853,613.25	311,190.19	

Town of Forest Heights  
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Budget Worksheet

	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Apr 21	FY 2021	FY 2022 Budget	Notes
5000 - Fund Balance (R)						
6999 - Transfer From Fund Balance	0.00	0.00	0.00	1,054,731.25	1,443,932.00	
6085 - Trans - Unassigned Fund Balance	0.00	0.00	0.00	1,322,536.75	933,336.00	
Total 5000 - Fund Balance (R)	0.00	0.00	0.00	2,377,268.00	2,377,268.00	
Total Revenue	3,274,891.04	3,639,151.21	4,039,708.98	7,262,116.25	7,120,454.19	
Gross Revenue	3,274,891.04	3,639,151.21	4,039,708.98	7,262,116.25	7,120,454.19	
Expense						
9000 - Total Elected Official Expenses						
9001 - Town Council						
7000 - Salaries-Council	16,799.76	16,799.76	13,999.80	18,500.00	18,450.00	
7001 - Service Expenses-Council	1,320.00	784.94	15.18	1,000.00	1,000.00	
7370 - Communications Exp - Council	0.00	2,252.86	1,758.85	3,000.00	3,000.00	
7002 - Dues/Meetings/MML Conv-Council	9,406.69	1,331.40	2,015.60	19,000.00	20,000.00	
7228 - FICA-Council	1,285.20	1,285.20	1,072.18	1,290.00	1,412.00	
7229 - Workers Comp-Council	161.33	168.01	454.05	1,175.00	1,200.00	
Total 9001 - Town Council	28,972.98	22,622.17	19,315.66	43,965.00	45,062.00	
9002 - Mayor						
7004 - Salary-Mayor	9,999.96	9,999.96	8,333.30	10,000.00	10,000.00	
7006 - Service Expenses-Mayor	233.09	407.89	578.00	1,000.00	1,000.00	
7371 - Communications Exp - Mayor	0.00	416.28	312.21	500.00	500.00	
7007 - Dues/Meetings/MML Conv-Mayor	1,875.60	160.00	416.28	3,000.00	3,500.00	
7005 - Employee Appreciation-Mayor	4,586.38	6,580.77	4,246.67	4,500.00	6,500.00	
7197 - Event/Meeting Hospitality	620.05	497.96	0.00	900.00	1,000.00	
7230 - FICA - Mayor	765.00	765.00	573.75	765.00	765.00	
7231 - Workers Comp - Mayor	53.78	78.34	75.69	215.00	125.00	
7008 - Election Expense	2,709.37	2,899.69	2,905.20	4,000.00	4,000.00	
Total 9002 - Mayor	20,843.23	21,805.89	17,441.10	24,880.00	27,390.00	
Total 9000 - Total Elected Official Expenses	49,816.21	44,428.06	36,756.76	68,845.00	72,452.00	
9005 - Total Administration Expenses						
9006 - Town Clerk						
7009 - Salary-Town Clerk	49,462.53	52,466.33	44,044.90	55,120.00	57,325.00	
7011 - Training - Town Clerk	1,295.37	402.66	1,052.00	2,500.00	2,500.00	
7012 - Service Expenses - Town Clerk	224.03	0.00	0.00	400.00	400.00	
7014 - Dues/Meeting/MML Con-Town Clerk	2,272.80	2,563.12	410.00	3,000.00	3,000.00	
7003 - Codification	2,860.31	995.00	1,110.00	3,000.00	3,000.00	
Total 9006 - Town Clerk	56,115.04	56,427.11	46,616.90	64,020.00	66,225.00	
9007 - Town Administrator						
7013 - Salary - Town Administrator	73,196.31	75,991.64	61,095.80	76,385.00	79,441.00	
7225 - Town Administrator Service Exp	1,049.02	57.95	16.19	1,000.00	1,000.00	
7226 - Town Admin Dues/Meetings/Conv	1,876.50	200.00	0.00	3,500.00	3,500.00	
Total 9007 - Town Administrator	76,121.93	76,249.59	61,111.99	80,885.00	83,941.00	

Town of Forest Heights  
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Budget Worksheet

	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Apr 21	FY 2021	FY 2022 Budget	Notes
9008 - Finance						
7016 - Salary - Treasurer	65,919.88	68,434.00	54,302.15	67,900.00	70,616.00	
7275 - Salary - Staff Accountant (P/T)	0.00	0.00	0.00	0.00	30,000.00	
7018 - Service Expenses - Treasurer	311.70	0.00	0.00	100.00	100.00	
7019 - Insurance Fidelity - Treasurer	187.67	187.67	187.66	200.00	200.00	
7020 - Training - Treasurer	0.00	0.00	45.00	2,000.00	3,000.00	
7021 - Dues/Meeting/ MML Con-Treasurer	40.00	215.00	40.00	1,000.00	1,500.00	
7022 - Data Auto Syst Upkeep-Treasurer	113.30	349.21	1,133.49	1,500.00	1,000.00	
7023 - Audit - Finance	14,000.00	14,000.00	0.00	20,000.00	25,000.00	
Total 9008 - Finance	80,572.55	83,185.88	55,703.30	92,700.00	131,416.00	
9009 - Administrative						
7015 - Salary - Administrative Asst	34,231.00	35,886.07	28,476.64	35,310.00	36,723.00	
7239 - Overtime - Administrative Asst	2,113.11	420.24	0.00	500.00	500.00	
7271 - Hazardous Duty Pay-Admin	0.00	422.00	1,766.00	1,800.00	0.00	
7127 - FICA	16,559.73	18,964.12	14,112.61	19,500.00	21,007.00	
7128 - Health Insurance	20,135.54	18,345.81	12,899.85	17,520.00	17,200.00	
7129 - Retirement Fund	13,432.92	13,985.96	11,021.28	14,200.00	14,677.00	
7130 - Worker's Comp Insurance	797.41	1,767.37	1,052.06	1,500.00	3,200.00	
7131 - Life/Disability Insurance	2,873.12	3,233.31	2,921.15	3,500.00	3,600.00	
7032 - Unemployment Compensation	5,648.16	0.00	0.00	0.00	0.00	
7132 - Vehicle Repair	700.00	1,249.43	161.90	200.00	500.00	
7133 - Fuel	235.15	246.82	41.16	400.00	300.00	
7224 - Training-Administrative Assist	129.00	269.08	0.00	0.00	300.00	
Total 9009 - Administrative	96,855.14	94,750.21	72,452.65	94,430.00	98,007.00	
Total 9005 - Total Administration Expenses	309,664.66	310,652.79	235,889.84	332,035.00	379,589.00	
9010 - Total Non-Dept Expenses						
7025 - Legal Services	85,483.73	88,322.00	33,865.56	70,000.00	80,000.00	
7026 - FICA Expense	0.00	0.00	0.00	0.00	0.00	
7227 - Newsletter Expense	1,731.57	1,610.34	2,872.61	3,500.00	10,000.00	
7029 - General Liability Insurance	43,299.67	46,151.67	45,950.66	59,000.00	74,000.00	
7033 - Webmaster	0.00	0.00	0.00	1,000.00	5,700.00	
7036 - Legal Notices	912.21	782.94	458.84	2,000.00	2,000.00	
7038 - Copier- Administration	11,184.38	15,737.84	12,120.52	14,500.00	14,000.00	
7039 - Postage - Administration	689.46	1,048.75	459.15	1,000.00	1,500.00	
7040 - Internet Acc Web Page Service	4,484.96	4,285.96	4,009.96	4,500.00	4,600.00	
7041 - Office Supplies - Admin	5,430.87	8,234.83	6,882.76	7,500.00	9,000.00	
7042 - Service Contracts	3,274.12	2,623.92	1,930.43	4,000.00	2,700.00	
7044 - Utilities-Municipal Building	6,757.32	7,348.82	5,724.29	7,500.00	7,500.00	
7045 - Telephone - Municipal Building	12,237.50	9,600.00	4,787.49	6,000.00	10,000.00	
7047 - ADP Payroll Service Expense	6,589.47	6,422.61	5,048.33	6,500.00	5,000.00	
7048 - Association Dues	2,424.27	3,566.22	2,357.63	3,000.00	3,500.00	
7050 - Bank Service Charges	1,551.48	1,402.56	527.52	1,700.00	1,700.00	

Town of Forest Heights  
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	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Apr 21	FY 2021	FY 2022 Budget	Notes
7193 . Cellular Phones	1,562.74	2,434.77	2,417.87	1,700.00	2,700.00	
7198 . Office Equipment	1,549.97	4,17.00	3,381.39	6,000.00	7,500.00	
7353 . I-Net Dues	4,740.88	4,767.00	25.94	5,300.00	5,300.00	
7264 . Special Contract Services	27,295.11	29,540.59	29,053.67	34,000.00	34,000.00	
7265 . Marketing	2,427.85	8,374.92	7,266.60	9,000.00	10,000.00	
7257 . Community Events	1,872.80	2,282.39	2,146.88	2,500.00	3,000.00	
Total 9010 - Total Non-Depart Expenses	225,500.36	244,655.13	171,288.10	250,300.00	273,700.00	
9015 . Total Public Safety						
7055 . Salary - Police Clerk	42,496.39	35,972.87	32,670.47	40,000.00	41,600.00	
7200 . Salary - Police Chief	15,384.60	61,939.92	60,590.74	78,700.00	93,730.00	
7057 . Salary - Police Officer	43,625.06	43,194.86	42,028.22	48,100.00	53,045.00	
7058 . Salary - Police Officer	8,660.73	0.00	0.00	0.00	0.00	
7059 . Salary - Police Officer	48,126.82	0.00	0.00	0.00	0.00	
7060 . Salary - Police Officer	41,835.00	36,950.97	39,312.27	46,700.00	51,500.00	
7061 . Salary - Police Corporal	46,407.34	48,113.43	45,869.88	50,100.00	54,636.00	
7062 . Salary - Police Corporal	0.00	44,255.69	46,091.20	50,100.00	54,636.00	
7262 . Salary - Police Officer	50,917.30	25,096.14	28,718.45	46,700.00	51,500.00	
7054 . Salary - Police Lieutenant	41,588.80	43,545.74	30,133.80	46,700.00	71,288.00	
7269 . Salary - Police Officer	0.00	12,880.94	33,663.88	46,700.00	51,500.00	
7270 . Salary - Police Officer	0.00	11,038.03	33,166.73	46,700.00	51,500.00	
7065 . Overtime - Police	54,700.01	30,729.60	23,342.64	40,000.00	50,000.00	
7273 . Hazardous Duty Pay-PS	0.00	0.00	18,096.55	18,000.00	0.00	
7056 . Salary - Code Enforcement Off	40,651.75	42,036.32	33,017.40	41,205.00	42,853.00	
7220 . Salary - Code Enforcement Off	883.50	0.00	2,712.77	9,760.00	40,000.00	
7165 . Overtime - Code Enforcement	0.00	783.97	1,719.76	2,500.00	3,000.00	
7167 . Workers Compensation	57,119.50	56,109.50	38,657.65	66,140.00	66,140.00	
7168 . Health Insurance	45,429.56	50,186.70	48,561.57	70,000.00	65,000.00	
7169 . Life/Disability Insurance	4,897.58	5,352.00	5,358.35	7,300.00	7,000.00	
7170 . Retirement	24,824.31	26,900.40	23,747.43	37,350.00	42,648.00	
7171 . FICA	33,815.29	33,250.16	32,279.49	47,600.00	54,373.00	
7066 . New Uniform Issue - Police	12,752.06	9,578.81	27,017.97	23,500.00	15,000.00	
7375 . Debt Service - Police Equipment	0.00	21,889.20	14,500.00	15,000.00	63,000.00	
7068 . Gasoline Expense-Police	26,411.52	22,403.07	22,694.48	30,000.00	35,000.00	
7069 . Vehicle/Equipment Repair	23,509.55	30,292.50	31,311.11	23,000.00	31,000.00	
7070 . Office Supplies - Police	8,208.02	3,985.36	9,004.59	7,500.00	9,000.00	
7372 . Supplies - CEO	0.00	4,319.65	4,768.67	8,000.00	13,000.00	
7073 . Communication Equip - Service	5,396.08	5,670.56	7,689.98	7,500.00	22,000.00	
7074 . Law Enforcement Equip - Capital	970.70	107,621.14	36,741.69	35,000.00	17,000.00	
7373 . Law Enforcement Equip-Supplies	0.00	3,662.08	12,976.00	5,000.00	8,000.00	
7075 . Training/Dues/Meetings/Conv-PD	10,891.24	8,841.80	1,666.70	10,000.00	10,000.00	
7374 . Training/Dues/Meetings/Conv-CEO	0.00	102.12	30.00	2,000.00	3,000.00	
7076 . Supplies & Miscellaneous Exp	11,828.68	4,406.50	22,161.13	9,000.00	16,000.00	

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	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Apr 21	FY 2021	FY 2022 Budget	Notes
7077 - Mobile Data Computers	3,201.02	7,493.86	6,886.84	12,000.00	12,000.00	
7175 - Surveillance Cameras	1,887.65	3,229.94	2,769.93	5,000.00	10,000.00	
7084 - Telephone - Police Department	1,600.00	3,600.00	2,720.00	3,600.00	8,000.00	
7201 - Debt Service-New Police Vehicle	2,859.91	84,529.60	66,547.65	52,000.00	64,000.00	
7176 - Police MOU/Attorney Fee	7,676.00	3,323.50	11,134.00	7,000.00	7,000.00	
7203 - Communication Equipment	0.00	5,987.35	2,033.40	3,000.00	6,000.00	
7204 - Weapons (Firearms & Ammunition)	2,555.40	1,880.87	2,253.76	9,600.00	10,000.00	
7205 - Recruitment Expense	2,371.83	3,061.50	2,265.00	4,000.00	4,000.00	
7206 - Substance and Physical Testing	1,176.50	1,883.50	762.00	2,250.00	3,000.00	
7290 - Parking Collection Fee	0.00	0.00	0.00	1,000.00	0.00	
7376 - Canine Expense	0.00	10,934.18	6,306.45	5,800.00	13,000.00	
7207 - Neighborhood Watch	3,231.08	1,971.20	0.00	2,000.00	9,000.00	
Total 9015 - Total Public Safety	727,880.78	959,025.43	914,203.10	1,123,105.00	1,333,949.00	
9020 - Total Public Works Expenses						
9021 - Public Works - Administration						
7085 - Salary - Crewman 1	30,803.62	32,184.82	25,584.28	32,036.00	33,317.00	
7086 - Salary - Custodian	9,781.89	10,614.67	4,949.50	13,520.00	14,061.00	
7088 - Salary - Crewman 1	33,891.76	34,241.73	28,493.47	34,215.00	35,584.00	
7235 - Salary - PW Director	55,787.92	58,081.56	47,197.12	59,080.00	61,444.00	
7276 - Salary - PW Lead	0.00	0.00	0.00	0.00	37,180.00	
7087 - Salary - Crewman III (P/I)	0.00	9,232.25	10,334.14	14,040.00	14,602.00	
7272 - Hazardous Duty Pay-PW	0.00	0.00	3,438.00	4,000.00	0.00	
7090 - Overtime - Public Works	3,363.40	1,894.58	1,379.20	2,000.00	2,500.00	
7088 - Uniform Replacement	336.29	1,652.89	1,144.89	1,500.00	8,000.00	
7101 - Telephone - Public Works	1,246.39	1,302.60	1,818.57	2,200.00	3,500.00	
7102 - Health Insurance	17,686.94	16,473.20	13,940.79	16,044.00	22,000.00	
7103 - FICA	10,233.47	11,313.56	9,004.17	12,700.00	16,500.00	
7104 - Retirement	7,419.74	7,729.31	6,513.03	8,800.00	10,248.00	
7105 - Workers Compensation	10,923.98	16,211.68	13,845.07	17,000.00	21,500.00	
7106 - Life/Disability Insurance	1,989.85	1,698.32	1,572.75	2,000.00	2,400.00	
7260 - Substance Testing	0.00	195.00	0.00	500.00	500.00	
7160 - Office Supplies and Equipment	223.88	166.27	351.76	2,000.00	2,000.00	
7242 - Training/Dues/Meetings/Conv	75.00	111.23	2,036.17	4,000.00	5,000.00	
Total 9021 - Public Works - Administration	183,764.13	203,103.67	171,602.91	225,634.00	290,336.00	
9022 - Public Works - Bldg Maintenance						
7093 - Supplies/Miscellaneous	1,504.80	2,533.78	3,468.98	4,000.00	4,000.00	
7096 - Janitorial Supplies	2,916.54	1,425.39	2,451.41	4,500.00	4,500.00	
7097 - Sm Equipment/PW Bldg Maint-Repl	4,927.11	3,350.85	6,104.43	7,000.00	7,000.00	
7095 - Exterminating	2,340.49	845.37	845.37	1,200.00	2,500.00	
Total 9022 - Public Works - Bldg Maintenance	11,688.94	8,155.39	12,870.19	16,700.00	18,000.00	

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9023 · Public Works - Fleet Maint						
7092 · Vehicle Maintenance	4,610.34	5,343.17	8,094.04	12,000.00	12,000.00	
7094 · Gasoline Expense	4,840.13	4,433.54	4,694.29	4,500.00	6,000.00	
7320 · Large Equipment - Capital Exp	0.00	0.00	39,985.00	40,000.00	28,000.00	
Total 9023 · Public Works - Fleet Maint	9,450.47	9,776.71	52,773.33	56,500.00	46,000.00	
9024 · Public Works - Park Maint						
7089 · Equipment/Supplies - Park Maint	5,852.46	10,707.09	472.99	12,000.00	10,000.00	
7263 · Public Area Maintenance	31,397.54	26,626.82	15,430.42	25,000.00	42,000.00	
Total 9024 · Public Works - Park Maint	37,250.00	37,333.91	15,903.41	37,000.00	52,000.00	
9025 · Public Works - Street Maint						
7099 · Street Signs & Paint	2,766.97	8,076.12	1,534.01	8,000.00	10,000.00	
7377 · Large Equipment - Capital Exp	0.00	0.00	0.00	2,000.00	2,000.00	
7243 · Street Maintenance	4,251.80	14,337.75	14,998.72	9,000.00	20,000.00	
8008 · Snow Removal/Tree Removal	20,139.74	6,153.00	14,387.65	20,000.00	20,000.00	
Total 9025 · Public Works - Street Maint	27,158.51	28,566.87	30,920.38	39,000.00	52,000.00	
Total 9020 · Total Public Works Expenses	269,312.05	286,936.55	284,070.22	374,834.00	458,336.00	
9055 · Total Speed Camera Expenses						
7300 · Administrative Fee	322,672.58	300,060.25	331,587.93	552,635.00	600,000.00	
7401 · Salary - Admin Clerk	0.00	0.00	24,903.74	26,700.00	41,600.00	
7378 · Salary-Auto Enforcement Officer	0.00	46,426.09	0.00	0.00	0.00	
7301 · Salary - Ombudsman	11,500.00	14,176.75	11,480.00	15,000.00	15,000.00	
7402 · Salary - Lieutenant	0.00	0.00	31,732.25	41,200.00	73,427.00	
7403 · Salary - Corporal	0.00	0.00	43,484.78	50,100.00	53,045.00	
7404 · Salary - Officer 1	0.00	0.00	38,952.46	46,700.00	50,000.00	
7405 · Salary - Officer 2	0.00	0.00	13,085.44	46,700.00	51,500.00	
7420 · Salary - Officer 3	0.00	0.00	0.00	0.00	50,000.00	
7421 · Salary - Officer 4	0.00	0.00	0.00	0.00	50,000.00	
7423 · Salary - Officer 5	0.00	0.00	0.00	0.00	50,000.00	
7302 · Overtime	0.00	0.00	0.00	0.00	50,000.00	
7305 · FICA	0.00	2,322.83	7,289.88	30,000.00	30,000.00	
7399 · Retirement	0.00	4,813.82	12,785.66	19,700.00	35,540.00	
7398 · Worker's Compensation	0.00	2,924.94	8,692.96	14,500.00	26,975.00	
7304 · Benefits	0.00	6,385.10	11,300.28	31,500.00	45,000.00	
7406 · Life Insurance	0.00	6,866.52	0.00	0.00	0.00	
7407 · Health Insurance	0.00	0.00	2,078.29	3,300.00	5,000.00	
7408 · Uniforms	0.00	0.00	20,241.46	32,100.00	44,000.00	
7409 · Gasoline	0.00	0.00	13,544.60	15,000.00	15,000.00	
7410 · Vehicle Repair	0.00	0.00	9,010.26	10,000.00	10,000.00	
7411 · Office Supplies	0.00	0.00	3,411.61	7,000.00	7,000.00	
7412 · Communication Equipment	0.00	0.00	11,652.87	20,000.00	10,000.00	
7413 · Law Enforcement Equip-Capital	0.00	0.00	816.80	3,300.00	10,000.00	
7414 · Training/Dues/Meetings/Conv	0.00	0.00	214,000.87	296,000.00	48,000.00	
	0.00	0.00	899.00	5,000.00	5,000.00	

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7415 - Supplies	0.00	0.00	4,696.33	7,000.00	5,000.00	
7424 - Copier	0.00	0.00	0.00	0.00	2,500.00	
7416 - Mobile Data	0.00	0.00	0.00	2,500.00	2,500.00	
7417 - Telephone	0.00	0.00	289.57	2,500.00	6,880.00	
7418 - Weapons and Ammunition	0.00	0.00	743.02	4,600.00	6,000.00	
7419 - Substance Abuse Training	0.00	0.00	597.50	1,500.00	2,000.00	
7216 - Attorney Fees	6,954.00	1,064.00	10,051.00	15,000.00	9,000.00	
7210 - Computers/Software	0.00	600.00	8,855.29	7,000.00	5,000.00	
7214 - Other	3,000.00	3,000.00	4,500.00	12,000.00	20,000.00	
Total 9055 - Total Speed Camera Expenses	344,126.58	386,640.30	840,682.85	1,318,535.00	1,384,967.00	
9060 - Total State Revenue	204,144.00	16,659.00	0.00	175,000.00	200,000.00	
7311 - State Revenue	204,144.00	16,659.00	0.00	175,000.00	200,000.00	
Total 9060 - Total State Revenue	204,144.00	16,659.00	0.00	175,000.00	200,000.00	
9065 - Total Allowed Speed Camera Expenditure	0.00	0.00	0.00	500.00	500.00	
7013 - Travel and Meetings	0.00	0.00	0.00	1,000.00	1,000.00	
7309 - Programs for Safety	0.00	0.00	0.00	500.00	500.00	
7308 - Office Supplies/Equipment	0.00	0.00	0.00	12,000.00	12,000.00	
7212 - Surveillance Cameras	0.00	0.00	0.00	1,200.00	1,200.00	
7208 - IT/Software	0.00	0.00	0.00	15,200.00	15,200.00	
Total 9065 - Total Allowed Expenditure	0.00	0.00	0.00	15,200.00	15,200.00	
9075 - Total Street Hwy Admin Expenses	0.00	133,373.00	285,000.00	595,182.00	556,190.19	
8000 - Street Repair Project	0.00	133,373.00	285,000.00	595,182.00	556,190.19	
Total 9075 - Total Street Hwy Admin Expenses	0.00	133,373.00	285,000.00	595,182.00	556,190.19	
9030 - Total Trash Services	164,148.55	164,148.60	140,951.25	187,935.00	187,935.00	
8001 - Goode Trash	67.16	521.77	211.20	1,600.00	1,600.00	
8002 - Refuse Disposal Fees	4,620.00	6,160.00	4,235.00	5,775.00	7,000.00	
Total 9030 - Total Trash Services	168,835.71	170,830.37	145,397.45	195,310.00	196,535.00	
9040 - Total Capital Improvement	0.00	8,156.05	0.00	15,000.00	0.00	
8012 - Sust Design Serv - Consult Eng	0.00	80,335.22	384,512.10	300,000.00	0.00	
8018 - North Huron St Reconstruction	13,290.00	0.00	0.00	15,000.00	15,000.00	
8016 - Storm Drain Repair/Reconstruct	0.00	0.00	0.00	0.00	0.00	
8034 - Rolph Drive Project	33,005.06	99,010.26	115,433.74	117,500.00	118,000.00	
8042 - Debt Service - Street Improve	46,295.06	187,501.53	499,945.84	447,500.00	133,000.00	
Total 9040 - Total Capital Improvement	89,595.12	286,846.81	600,391.58	532,500.00	265,000.00	
9045 - Total Municipal Bldg Expense	10,495.00	27,944.38	24,546.40	23,650.00	36,000.00	
7194 - Network System-IT System/Phones	2,133.92	2,673.27	0.00	450.00	2,000.00	
7046 - Community Room-Upgrade/Maint	2,100.00	689.00	0.00	2,000.00	2,000.00	
7256 - Community Rm Rental Services	1,908.00	1,908.00	0.00	0.00	0.00	
7196 - Furniture	600.00	79,517.96	10,564.31	16,500.00	25,000.00	
7223 - General Building Repair & Maint	106.85	9,143.98	29,444.80	385,000.00	1,000,000.00	
8038 - Modoc Building						

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Total 9045 - Total Municipal Bldg Expense	17,343.77	121,876.59	64,555.51	427,600.00	1,065,000.00	
9035 - Total Street Lighting Expense						
8006 - Street Lighting	35,665.92	35,057.30	26,366.37	42,000.00	42,000.00	
Total 9035 - Total Street Lighting Expense	35,665.92	35,057.30	26,366.37	42,000.00	42,000.00	
9050 - Total Special Programs Expense						
8010 - Forest Heights Day	10,730.91	12,476.35	0.00	0.00	0.00	
7245 - 1856 Club					5,000.00	
8028 - Plus 60 Senior Program	1,924.07	2,645.93	0.00	1,000.00	5,000.00	
8044 - Senior Exercise Program	4,429.70	3,939.44	3,400.06	6,500.00	6,500.00	
8030 - Youth Programs	3,882.22	4,541.34	642.23	1,000.00	5,000.00	
7246 - Healthy Lunch Program					700.00	
8032 - Economic Development Business	0.00	0.00	0.00	500.00	0.00	
7350 - Healthy Heights Program	1,348.11	14,134.44	13,431.29	17,000.00	17,000.00	
8033 - Forest Heights Oxon Hill CDC	0.00	0.00	0.00	750.00	0.00	
8045 - Community Garden	4,322.98	823.14	44.12	500.00	1,500.00	
8046 - Community Gathering Space	2,174.28	417.42	605.24	5,000.00	6,500.00	
Total 9050 - Total Special Programs Expense	28,812.27	38,978.06	18,122.94	32,250.00	47,200.00	
9070 - Restricted Funding						
8023 - Chesapeake Bay Trust	1,240.58	0.00	0.00	0.00	0.00	
7259 - M-NCPPC POS - Gathering Space	1,515.00	4,096.00	0.00	7,504.00	26,000.00	
7261 - MD Parks&Playgrounds-Gathering	0.00	325.50	25,589.76	21,674.50	0.00	
7266 - M-NCPPC POS - Comm Garden	1,506.65	0.00	0.00	2,350.00	0.00	
8041 - MD SHA Safe Routes to School	0.00	183,892.07	27,107.93	211,000.00	0.00	
7379 - MD Bond Bill - SRTS	0.00	0.00	125,000.00	125,000.00	0.00	
8047 - MD DHCD Circuit Rider Program	45,250.20	45,249.88	0.00	0.00	0.00	
8048 - MD Dept of Planning Census Gran	0.00	27,792.20	38,342.87	35,000.00	0.00	
8049 - PG Co - Cares Act Expenditures	0.00	22,303.22	133,651.06	136,355.00	0.00	
8999 - Contribution to Rainy Day Fund	0.00	0.00	0.00	3,000.00	3,000.00	
Total 9070 - Restricted Funding	49,512.43	283,658.87	349,691.62	541,883.50	29,000.00	
9090 - Fund Balance (E)	0.00	0.00	0.00	1,322,536.75	933,336.00	
9999 - Unassigned Fund Balance (E)	0.00	0.00	0.00	1,322,536.75	933,336.00	
Total 9090 - Fund Balance (E)	2,476,909.80	3,222,572.98	3,871,970.60	7,262,116.25	7,120,454.19	
Total Expense	797,981.24	416,578.23	167,738.38	0.00	0.00	
Net Ordinary Income						